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APR 15 2010

SKADDEN, ARPS, SLATE,  
MEAGHER & FLOM

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

Now comes Duane A. Goettemoeller, Attorney for Linda S. Meininger, Shelby County Treasurer, and responds to the Objection to Claims No. 18410; 18411 and 18412 filed with this Court on March 19, 2010, as follows:

This response is a response to the claims objection filed March 19, 2010 as part of the  
Forty-sixth Claims Objection as to

a) Claim Number 18410 filed July 13, 2009, as a tax claim in the amount of \$7,506.26 (personal property taxes for tax year 2007);

b) Claim Number 18411 filed July 13, 2009, as a tax claim in the amount of \$20,500.59 (personal property taxes for tax year 2005); and

c) Claim Number 18412 filed July 13, 2009, as a tax claim in the amount of \$12,251.50 (personal property taxes for tax year 2006). All of the above claims are made relative to Delphi Corporation, which originally filed in Case No. 05-44481 and each such claim was properly filed prior to the administrative claim bar date of July 15, 2009.

i) The name of the Claimant is Linda Meininger, Treasurer of Shelby County, Ohio, and each of the above claims is for personal property tax returns under the laws of the State of Ohio;

ii) Personal property tax claims are certified to each individual county by the State of Ohio, which then becomes a tax in the year of certification (in this event, 2009) as registered upon the books of each county Treasurer. This certification, received in August is then delivered to the taxed entity for payment. The tax certification was proper and properly filed (served) upon the tax entity (in this case Delphi Automotive Systems, LLC) in the form of the administrative claim upon the date set forth above. Personal property taxes are due and payable upon receipt. Each of these tax claims arose after the filing of the original Bankruptcy Case No. 05-44481 and is a proper administrative claim.

iii) Attached hereto and incorporated herein by reference are:

Exhibits A, B and C, copies of the properly filed proofs of claims, along with a copy of the readout for each such claim.

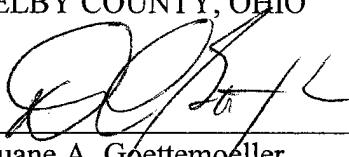
Exhibits D and E, copies of the personal property tax bills as carried on the records of Linda S. Meininger, Shelby County Treasurer, as they were mailed to Delphi Automotive Systems, LLC.

iv) As of this writing, no part of the claims is known to be contingent as fully or partially contingent.

v) Please cause further response or Court Order to be sent to:

Duane A. Goettemoeller  
Assistant Prosecuting Attorney  
126 North Main Avenue  
Post Office Box 987  
Sidney, Ohio 45365  
Telephone: (937) 498-2101  
Facsimile: (937) 492-2532  
Email: goeduane-kbsg@woh.rr.com

OFFICE OF THE PROSECUTOR,  
SHELBY COUNTY, OHIO

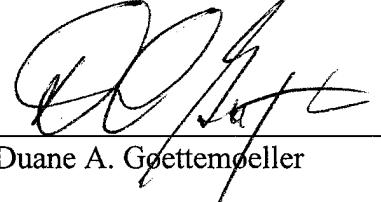
By:   
Duane A. Goettemoeller  
Assistant Prosecuting Attorney  
Attorney No. 0029641  
126 North Main Avenue  
Post Office Box 987  
Sidney, Ohio 45365  
Telephone: (937) 498-2101  
Facsimile: (937) 492-2532  
Email: goeduane-kbsg@woh.rr.com

#### CERTIFICATE OF SERVICE

The undersigned hereby certifies that a copy of the foregoing Response was served by a  
3 1/2 floppy disk and a hard copy of this response upon the following by Federal Express  
Priority Overnight mail this 14<sup>th</sup> day of April 2010.

DPH Holdings Corp.  
Attention: President  
5725 Delphi Drive  
Troy, Michigan 48098

John Wm. Butler, Jr.  
John K. Lyons  
Michael W. Perl  
SKADDEN, ARPS, SLATE, MEAGHER &  
FLOM, LLP  
333 West Wacker Drive, Suite 2100  
Chicago, Illinois 60606



\_\_\_\_\_  
Duane A. Goettmoller

I:\Kathy\County\Treasurer\Real Estate\DPH Holdings Corp\Response to Obj of POC.doc

United States Bankruptcy Court Southern District of New York Delphi Corporation et al. Claims Processing c/o Kurtzman Carson Consultants LLC, 2335 Alaska Avenue El Segundo, California 90245		Pg 5 of 12	Administrative Expense Claim Form	EXHIBIT A
Debtor against which claim is asserted : Delphi Corporation, et al. 05-44481		Case Name and Number In re Delphi Corporation, et al. 05-44481 Chapter 11, Jointly Administered		
NOTE: This form should not be used to make a claim in connection with a request for payment for goods or services provided to the Debtors prior to the commencement of the case. This Administrative Expense Claim Form is to be used solely in connection with a request for payment of an administrative expense arising after commencement of the case but prior to June 1, 2009, pursuant to 11 U.S.C. § 503.				
Name of Creditor (The person or other entity to whom the debtor owes money or property) <b>Linda S. Meininger, Shelby County Treasurer</b>		<input type="checkbox"/> Check box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars. <input type="checkbox"/> Check box if you have never received any notices from the bankruptcy court in this case. <input checked="" type="checkbox"/> Check box if the address differs from the address on the envelope sent to you by the court.		
Name and Address Where Notices Should be Sent <b>Duane A. Goettmoeller, Assistant Prosecutor P. O. Box 987, Sidney, OH 45365</b>				
Telephone No. (937) 498-2101				
ACCOUNT OR OTHER NUMBER BY WHICH CREDITOR IDENTIFIES DEBTOR: 2-806489		Check here if this claim <input type="checkbox"/> replaces <input type="checkbox"/> amends a previously filed claim, dated: _____		
1. BASIS FOR CLAIM <input type="checkbox"/> Goods sold <input type="checkbox"/> Services performed <input type="checkbox"/> Money loaned <input type="checkbox"/> Personal injury/wrongful death <input checked="" type="checkbox"/> Taxes Personal Property Taxes <input type="checkbox"/> Other (Describe briefly)		<input type="checkbox"/> Retiree benefits as defined in 11 U.S.C. § 1114(a) <input type="checkbox"/> Wages, salaries, and compensation (Fill out below) <input type="checkbox"/> Your social security number _____ <input type="checkbox"/> Unpaid compensation for services performed from _____ to _____ (date) (date)		
2. DATE DEBT WAS INCURRED Tax Year 2007		3. IF COURT JUDGMENT, DATE OBTAINED:		
4. TOTAL AMOUNT OF ADMINISTRATIVE CLAIM: \$ 7,506.26 <input checked="" type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all additional charges.				
5. Brief Description of Claim (attach any additional information): Personal Property Taxes due and owing Shelby County, Ohio.				
6. CREDITS AND SETOFFS: The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim. In filing this claim, claimant has deducted all amounts that claimant owes to debtor.		THIS SPACE IS FOR COURT USE ONLY		
7. SUPPORTING DOCUMENTS: <i>Attach copies of supporting documents</i> , such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, or evidence of security interests. DO NOT SEND ORIGINAL DOCUMENTS. If the documents are not available, explain. If the documents are voluminous, attach a summary. Any attachment must be 8-1/2" by 11".		RECEIVED JUL 13 2009		
8. DATE-STAMPED COPY: To receive an acknowledgement of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this proof of claim.		KURTZMAN CARSON CONSULTANTS		
Date 7/10/09	Sign and print the name and title, if any, of the creditor or other person authorized to file this claim (attach copy of power of attorney, if any)  <i>Duane A. Goettmoeller</i> , Assistant Prosecuting Attorney, Shelby County, Ohio			

5723661 0EB100 010525 Print Key Output 5108752B 06/22/09 Page 1

Display Device User : T5  
KATHY

## Personal Property Receipt Entry

Accession No. 2-806489

## THE OPTIMITIVE SYSTEM

Total Due 40258 35

Yr	Sc	2nd-Pen	Interest	Tax	Total
07	—	—	—	—	—
3 Charge	—	—	46914	703712	750626
Paid	—	—	—	—	—
Remitted	—	—	—	—	—
Due	—	—	46914	703712	750626

4. Charge 00  
Paid  
Remitted  
Due

F11: F2-Bau History F3-Info1 F4-Info2 F5/6-A/TNotes F17/18-view 1st/subseq

## United States Bankruptcy Court

Southern District of New York

Delphi Corporation et al. Claims Processing  
 c/o Kurtzman Carson Consultants LLC, 2335 Alaska Avenue  
 El Segundo, California 90245

Pg 7 of 12 Administrativ

## Expense Claim Form

EXHIBIT B

## Debtor against which claim is asserted :

Delphi Corporation, et al. 05-44481

## Case Name and Number

In re Delphi Corporation, et al. 05-44481  
 Chapter 11, Jointly Administered

NOTE: This form should not be used to make a claim in connection with a request for payment for goods or services provided to the Debtors prior to the commencement of the case. This Administrative Expense Claim Form is to be used solely in connection with a request for payment of an administrative expense arising after commencement of the case but prior to June 1, 2009, pursuant to 11 U.S.C. § 503.

Name of Creditor  
*(The person or other entity to whom the debtor owes money or property)*

Linda S. Meininger, Shelby

County Treasurer

Name and Address Where Notices Should be Sent

Duane A. Goettemoeller, Assistant Prosecutor

P. O. Box 987

Sidney, OH 45365-0987

Telephone No. (937) 498-2101

Check box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars.

Check box if you have never received any notices from the bankruptcy court in this case.

Check box if the address differs from the address on the envelope sent to you by the court.

THIS SPACE IS FOR COURT USE ONLY

ACCOUNT OR OTHER NUMBER BY WHICH CREDITOR IDENTIFIES DEBTOR:

2-806489

Check here if this claim  replaces amends a previously filed claim, dated: \_\_\_\_\_

## 1. BASIS FOR CLAIM

- Goods sold
- Services performed
- Money loaned
- Personal injury/wrongful death
- Taxes Personal Property Taxes
- Other (Describe briefly)

Retiree benefits as defined in 11 U.S.C. § 1114(a)  
 Wages, salaries, and compensation (Fill out below)  
 Your social security number \_\_\_\_\_  
 Unpaid compensation for services performed  
 from \_\_\_\_\_ to \_\_\_\_\_  
 (date) (date)

## 2. DATE DEBT WAS INCURRED

Tax Year 2005

## 3. IF COURT JUDGMENT, DATE OBTAINED:

## 4. TOTAL AMOUNT OF ADMINISTRATIVE CLAIM: \$ 20,500.59

Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all additional charges.

## 5. Brief Description of Claim (attach any additional information):

Personal Property Taxes due and owing Shelby County, Ohio.

6. CREDITS AND SETOFFS: The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim. In filing this claim, claimant has deducted all amounts that claimant owes to debtor.

THIS SPACE IS FOR COURT USE ONLY

7. SUPPORTING DOCUMENTS: *Attach copies of supporting documents*, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, or evidence of security interests. DO NOT SEND ORIGINAL DOCUMENTS. If the documents are not available, explain. If the documents are voluminous, attach a summary. Any attachment must be 8-1/2" by 11".

8. DATE-STAMPED COPY: To receive an acknowledgement of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this proof of claim.

Date

Sign and print the name and title, if any, of the creditor or other person authorized to file this claim (attach copy of power of attorney, if any)

July 10, 2009

*Duane A. Goettemoeller, Assistant Prosecuting  
 Attorney, Shelby County, Ohio*

RECEIVED

JUL 13 2009

KURTZMAN CARSON CONSULTANTS

### Print Key Output

31087E

06/22/09 Page 1 13:13:15

LINDA S. MEININGER  
SHERIFF COUNTY TREASURER  
Linda S. Meininger / K

Print Key Out  
7722851 VER1MO 010525  
Main Document  
Display Device : T5  
User : KATIE  
Personal Property Receipt Entry

4:51 Account No 2-805487

ELPHI AUTOMOTIVE SYSTEMS LLC

0431 Die 40258.35

21/10 Total Due 40258.35

04/21/10 Pg 8  
Range O&  
aid emitted  
124716 1100434 1225150 9-09-09  
124716 1100434 1225150 Delinquent

## File

History F3-Info1 F4-Info2 F5/S-A/TNotes F17/18-view 1st/subsec

\_99

DELPHI AUTOMOTIVE SYSTEMS LLC  
P O BOX 5082  
TROY, MI 48007

CLINTON TWP - SIDNEY SE

TOTAL	2005 TAX	\$20,500.59
	2006 TAX	12,251.50
	2007 TAX	<u>7,506.26</u>
		<u>\$40,258.35</u>

## United States Bankruptcy Court

Southern District of New York

Delphi Corporation et al. Claims Processing  
c/o Kurtzman Carson Consultants LLC, 2335 Alaska Avenue  
El Segundo, California 90245

Pg 9 of 12 Administrative

Expense Claim  
Form

EXHIBIT

C

## Debtor against which claim is asserted :

Delphi Corporation, et al. 05-44481

## Case Name and Number

In re Delphi Corporation., et al. 05-44481  
Chapter 11, Jointly Administered

NOTE: This form should not be used to make a claim in connection with a request for payment for goods or services provided to the Debtors prior to the commencement of the case. This Administrative Expense Claim Form is to be used solely in connection with a request for payment of an administrative expense arising after commencement of the case but prior to June 1, 2009, pursuant to 11 U.S.C. § 503.

Name of Creditor  
(The person or other entity to whom the debtor owes money or property)Linda S. Meininger, Shelby County  
Treasurer

Name and Address Where Notices Should be Sent

Duane A. Goettemoeller, Assistant Prosecutor  
P. O. Box 987, Sidney, OH 45365

Telephone No.

(937) 498-2101

Check box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars.

Check box if you have never received any notices from the bankruptcy court in this case.

Check box if the address differs from the address on the envelope sent to you by the court.

ACCOUNT OR OTHER NUMBER BY WHICH CREDITOR IDENTIFIES  
DEBTOR:

2-806489

Check here if this claim  replaces  
 amends a previously filed claim, dated: \_\_\_\_\_THIS SPACE IS FOR  
COURT USE ONLY

## 1. BASIS FOR CLAIM

Goods sold  
 Services performed  
 Money loaned  
 Personal injury/wrongful death  
 Taxes Personal Property Taxes  
 Other (Describe briefly)

Retiree benefits as defined in 11 U.S.C. § 1114(a)  
Wages, salaries, and compensation (Fill out below)  
Your social security number \_\_\_\_\_  
Unpaid compensation for services performed  
from \_\_\_\_\_ to \_\_\_\_\_  
(date) (date)

## 2. DATE DEBT WAS INCURRED

Tax Year 2006

## 3. IF COURT JUDGMENT, DATE OBTAINED:

## 4. TOTAL AMOUNT OF ADMINISTRATIVE CLAIM: \$ 12,251.50

 Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all additional charges.

## 5. Brief Description of Claim (attach any additional information):

Personal Property Taxes due and owing Shelby County, Ohio.

6. CREDITS AND SETOFFS: The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim. In filing this claim, claimant has deducted all amounts that claimant owes to debtor.

THIS SPACE IS FOR  
COURT USE ONLY7. SUPPORTING DOCUMENTS: Attach copies of supporting documents, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, or evidence of security interests. DO NOT SEND ORIGINAL DOCUMENTS. If the documents are not available, explain. If the documents are voluminous, attach a summary.  
Any attachment must be 8-1/2" by 11".

RECEIVED

8. DATE-STAMPED COPY: To receive an acknowledgement of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this proof of claim.

JUL 13 2009

Date

Sign and print the name and title, if any, of the creditor or other person  
authorized to file this claim (attach copy of power of attorney, if any)

7/10/09

Duane A. Goettemoeller, Assistant Prosecuting  
Attorney, Shelby County, Ohio

KURTZMAN CARSON CONSULTANTS

*Linda S. Meninger/kc*  
LINDA S. MENINGER  
SHELBY COUNTY TREASURER

Page 1  
13:13:15

06/22/09

Print Key Output  
5722851 VERTIMO 010525

Display Device : T5  
User : KATHY

Personal Property Receipt Entry

Account No 2-B06489

DELPHI AUTOMOTIVE SYSTEMS LLC

Total Due 40258.35

	Yr	St	2nd-Pen	Interest	Tax	Total
1	Charge	05		254388	1795671	2050059
	Paid					8-10-07 Delinquent
	Remitted					
	Due			254388	1795671	2050059
2	Charge	06		124716	1100434	1225150
	Paid					9-09-08 Delinquent
	Remitted					
	Due			124716	1100434	1225150

F17/18-view 1st/ subseq  
2-Pay History F3-Info1 F4-Info2 F5/6-  
TNotes

DELPHI AUTOMOTIVE SYSTEMS LLC	CLINTON TWP - SIDNEY SD	2005 TAX \$20,500.59
P O BOX 5082		2006 TAX 12,251.50
TROY, MI 48007		2007 TAX 7,506.26
		TOTAL \$40,258.35



PERSONAL PROPERTY DELINQUENT TAX STATEMENT

SHELBY COUNTY, OH 45365

DATE DUE 8-23-09 ACCOUNT NO. 2-806489

TAX YEAR	SCH	UNPAID TAX	NON-PAYMENT PENALTY	INTEREST TO-DATE	TOTAL
2007	2-4	7037.12		469.14	7506.26
					<b>TOTAL</b> 7506.26

→

DELPHI AUTOMOTIVE SYSTEMS LLC  
P O BOX 5082  
TROY MI 48007

SEE INSTRUCTIONS  
ON BACK

MAKE CHECKS PAYABLE TO:  
LINDA S. MEINDINGER, TREASURER  
129 E COURT ST  
SIDNEY, OH 45365

BANKRUPTCY \_\_\_\_\_  
FORECLOSURE \_\_\_\_\_  
R & R FILED \_\_\_\_\_

RETURN THIS STUB WITH PAYMENT

2121

Apr 12 2010 03:43pm  
Received 04/21/10 12:44:51  
Filed 04/21/10 Entered 04/21/10 12:44:51

Main Document 05  
04/22/2010 14:42 Doc# 19901-7252 Page 12 of 12

EXHIBIT E